UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
	x :	
In re	: :	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (SCC)
Debtors.	:	(Jointly Administered)
	Х	Ref. Docket No. 51691
AFFIDAVIT OF SER	EVICE	
STATE OF NEW YORK)) ss.:		
COUNTY OF NEW YORK)		

CAROL ZHANG, being duly sworn, deposes and says:

- 1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 777 Third Avenue, New York, NY 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On December 21, 2015, I caused to be served the "Notice of Plan Administrator's (I) Reply to Response to and (II) Supplemental Objection to Certain Claims Listed on Debtors' Two Hundred Seventeenth Omnibus Objection," dated December 21, 2015, to which was attached the "Plan Administrator's (I) Reply to Response to and (II) Supplemental Objection to Certain Claims Listed on Debtors' Two Hundred Seventeenth Omnibus Objection," dated December 21, 2015 [Docket No. 51691], by causing true and correct copies to be:
 - i. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed <u>Exhibit A</u>,
 - ii. delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - iii. delivered via hand delivery to the following party: Brown Rudnick LLP, Howard S. Steel, 7 Times Square, New York, NY 10036.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Carol Zhang Carol Zhang

Sworn to before me this 23rd day of December, 2015 /s/ Panagiota Manatakis

Notary Public, State of New York No. 01MA6221096 Qualified in Queens County Commission Expires April 26, 2018

EXHIBIT A

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Lehman Brothers Holdings Inc. Overnight Service List

OFFICE OF THE US TRUSTEE
U.S. FEDERAL OFFICE BUILDING
ATTN: WILLIAM K. HARRINGTON, ESQ.,
SUSAN D. GOLDEN, ESQ.
ANDREA B. SCHWARTZ, ESQ.
201 VARICK STREET, ROOM 1006
NEW YORK, NY 10014

INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK, NY 10007 **EXHIBIT B**

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Lehman Brothers Holdings Inc. Email Service List

aaaronson@dilworthlaw.com ann.reynaud@shell.com

aalfonso@willkie.com anthony_boccanfuso@aporter.com

abeaumont@fklaw.com aoberry@bermanesq.com

abraunstein@riemerlaw.com aostrow@beckerglynn.com

acaton@kramerlevin.com appleby@chapman.com

adarwin@nixonpeabody.com aquale@sidley.com

adiamond@diamondmccarthy.com arainone@bracheichler.com

adk@msf-law.com arheaume@riemerlaw.com

aeckstein@blankrome.com arosenblatt@chadbourne.com

aentwistle@entwistle-law.com arthur.rosenberg@hklaw.com

agbanknewyork@ag.tn.gov arwolf@wlrk.com

aglenn@kasowitz.com aseuffert@lawpost-nyc.com

agold@herrick.com ashmead@sewkis.com

aisenberg@saul.com asnow@ssbb.com

akadish@dtlawgroup.com asomers@rctlegal.com

akantesaria@oppenheimerfunds.com aunger@sidley.com

akolod@mosessinger.com austin.bankruptcy@publicans.com

alum@ftportfolios.com avenes@whitecase.com

amarder@msek.com azylberberg@whitecase.com

amartin@sheppardmullin.com bankruptcy@goodwin.com

amcmullen@boultcummings.com bankruptcy@morrisoncohen.com

amenard@tishmanspeyer.com bankruptcy@ntexas-attorneys.com

amh@amhandlerlaw.com bankruptcymatters@us.nomura.com

andrew.brozman@cliffordchance.com barbra.parlin@hklaw.com

andrew.lourie@kobrekim.com bbisignani@postschell.com

andrewtenzer@paulhastings.com bcarlson@co.sanmateo.ca.us

angelich.george@arentfox.com bdk@schlamstone.com

angie.owens@skadden.com ben.lewis@hoganlovells.com

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Lehman Brothers Holdings Inc. Email Service List

bguiney@pbwt.com christopher.greco@kirkland.com

bmanne@tuckerlaw.com claude.montgomery@dentons.com

boneill@kramerlevin.com cmestres@aclawllp.com

brian.corey@greentreecreditsolutions.com cohen@sewkis.com

brosenblum@jonesday.com cp@stevenslee.com

brotenberg@wolffsamson.com cpappas@dilworthlaw.com

broy@rltlawfirm.com craig.goldblatt@wilmerhale.com

bruce.wright@sutherland.com craigjustinalbert@gmail.com

bstrickland@wtplaw.com crmomjian@attorneygeneral.gov

btrust@mayerbrown.com csalomon@beckerglynn.com

bwolf@kramerlevin.com cshore@whitecase.com

bwolfe@sheppardmullin.com cshulman@sheppardmullin.com

cahn@clm.com cszyfer@stroock.com

cbelisle@wfw.com cward@polsinelli.com

cbelmonte@ssbb.com cweber@ebg-law.com

cdesiderio@nixonpeabody.com cweiss@ingramllp.com

cfarley@mccarter.com dallas.bankruptcy@publicans.com

cgonzalez@diazreus.com dave.davis@isgria.com

chad.husnick@kirkland.com david.bennett@tklaw.com

chammerman@paulweiss.com david.heller@lw.com

charles@filardi-law.com david.livshiz@freshfields.com

charles_malloy@aporter.com david.powlen@btlaw.com

chemrick@connellfoley.com davids@blbglaw.com

chipford@parkerpoe.com davidwheeler@mvalaw.com

chris.donoho@lovells.com dbarber@bsblawyers.com

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Lehman Brothers Holdings Inc. Email Service List

dbaumstein@whitecase.com dmiller@steinlubin.com

dbesikof@loeb.com dmurray@jenner.com

dcimo@gjb-law.com dneier@winston.com

dcoffino@cov.com dodonnell@milbank.com

dcrapo@gibbonslaw.com dove.michelle@dorsey.com

ddavis@paulweiss.com dpegno@dpklaw.com

ddrebsky@nixonpeabody.com draelson@fisherbrothers.com

ddunne@milbank.com drosenzweig@fulbright.com

deggermann@kramerlevin.com drosner@goulstonstorrs.com

deggert@freebornpeters.com drosner@kasowitz.com

demetra.liggins@tklaw.com dshaffer@wtplaw.com

dennis.tracey@hoganlovells.com dshemano@peitzmanweg.com

dfelder@orrick.com dspelfogel@foley.com

dflanigan@polsinelli.com dtatge@ebglaw.com

dgrimes@reedsmith.com dtheising@harrisonmoberly.com

dhayes@mcguirewoods.com dwdykhouse@pbwt.com

dheffer@foley.com dworkman@bakerlaw.com

dhurst@coleschotz.com easmith@venable.com

dhw@dhclegal.com ebcalvo@pbfcm.com

diconzam@gtlaw.com ecohen@russell.com

djcarragher@daypitney.com edward.flanders@pillsburylaw.com

djoseph@stradley.com efleck@milbank.com

dkessler@ktmc.com efriedman@fklaw.com

dkozusko@willkie.com efriedman@friedmanspring.com

dlemay@chadbourne.com ekbergc@lanepowell.com

dlipke@vedderprice.com eleicht@whitecase.com

dmark@kasowitz.com ellen.halstead@cwt.com

dmcguire@winston.com emagnelli@bracheichler.com

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Lehman Brothers Holdings Inc. Email Service List

emerberg@mayerbrown.com harrisjm@michigan.gov

enkaplan@kaplanlandau.com harveystrickon@paulhastings.com

eobrien@sbchlaw.com hbeltzer@mayerbrown.com

eschwartz@contrariancapital.com heim.steve@dorsey.com

etillinghast@sheppardmullin.com heiser@chapman.com

ezujkowski@emmetmarvin.com hmagaliff@r3mlaw.com

fcarruzzo@kramerlevin.com hollace.cohen@troutmansanders.com

 $ffm@bostonbusinesslaw.com \\ holsen@stroock.com$

fhenn@law.nyc.gov hooper@sewkis.com

fhyman@mayerbrown.com howard.hawkins@cwt.com

foont@foontlaw.com hrh@lhmlawfirm.com

fsosnick@shearman.com hseife@chadbourne.com

fyates@sonnenschein.com hsnovikoff@wlrk.com

gabriel.delvirginia@verizon.net hsteel@brownrudnick.com

gary.ravertpllc@gmail.com icatto@mwe.com

gbray@milbank.com igoldstein@proskauer.com

george.south@dlapiper.com irethy@stblaw.com

ggitomer@mkbattorneys.com israel.dahan@cwt.com

ggoodman@foley.com iva.uroic@dechert.com

giddens@hugheshubbard.com jacobsonn@sec.gov

gkaden@goulstonstorrs.com jalward@blankrome.com

glenn.siegel@dechert.com james.heaney@lawdeb.com

glenn.siegel@morganlewis.com james.mcclammy@dpw.com

gmoss@riemerlaw.com james.sprayregen@kirkland.com

goldenberg@ssnyc.com jamesboyajian@gmail.com

gplotko@kramerlevin.com jamestecce@quinnemanuel.com

gspilsbury@jsslaw.com jar@outtengolden.com

guzman@sewkis.com jay.hurst@oag.state.tx.us

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Lehman Brothers Holdings Inc. Email Service List

jay@kleinsolomon.com jjtancredi@daypitney.com

jbeemer@entwistle-law.com jjureller@klestadt.com

jbeiers@co.sanmateo.ca.us jlamar@maynardcooper.com

jbromley@cgsh.com jlawlor@wmd-law.com

jcarberry@cl-law.com jlee@foley.com

jchristian@tobinlaw.com jlevitin@cahill.com

jclose@chapman.com jlscott@reedsmith.com

jdoran@haslaw.com jmaddock@mcguirewoods.com

jdwarner@warnerandscheuerman.com jmazermarino@msek.com

jdweck@sutherland.com jmelko@gardere.com

jdyas@halperinlaw.net jmerva@fult.com

jean-david.barnea@usdoj.gov jmmurphy@stradley.com

jeanites@whiteandwilliams.com jmr@msf-law.com

jeannette.boot@wilmerhale.com jnm@mccallaraymer.com

jeff.wittig@coair.com john.beck@hoganlovells.com

jeldredge@velaw.com john.monaghan@hklaw.com

jennifer.demarco@cliffordchance.com john.mule@ag.state.mn.us

jennifer.gore@shell.com john.rapisardi@cwt.com

jfalgowski@reedsmith.com johnramirez@paulhastings.com

jfreeberg@wfw.com jonathan.goldblatt@bnymellon.com

jg5786@att.com jonathan.henes@kirkland.com

jgenovese@gjb-law.com jorbach@hahnhessen.com

jgoodchild@morganlewis.com joseph.cordaro@usdoj.gov

jguy@orrick.com joseph.serino@kirkland.com

jhiggins@fdlaw.com joshua.dorchak@morganlewis.com

jhorgan@phxa.com jowen769@yahoo.com

jhuggett@margolisedelstein.com joy.mathias@dubaiic.com

jim@atkinslawfirm.com jpintarelli@mofo.com

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Lehman Brothers Holdings Inc. Email Service List

jporter@entwistle-law.com ken.higman@hp.com

jprol@lowenstein.com kerry.moynihan@hro.com

jrabinowitz@rltlawfirm.com kgwynne@reedsmith.com

jrsmith@hunton.com kiplok@hugheshubbard.com

jschiller@bsfllp.com kit.weitnauer@alston.com

jschreib@chapman.com kkelly@ebglaw.com

jschwartz@hahnhessen.com kkolbig@mosessinger.com

jsheerin@mcguirewoods.com klyman@irell.com

jsherman@bsfllp.com klynch@formanlaw.com

jshickich@riddellwilliams.com kmayer@mccarter.com

jsmairo@pbnlaw.com kobak@hugheshubbard.com

jstoll@mayerbrown.com korr@orrick.com

jsullivan@mosessinger.com kovskyd@pepperlaw.com

jtimko@shutts.com kressk@pepperlaw.com

judy.morse@crowedunlevy.com kreynolds@mklawnyc.com

jvail@ssrl.com krodriguez@allenmatkins.com

jwcohen@daypitney.com krosen@lowenstein.com

jweiss@gibsondunn.com kurt.mayr@bgllp.com

jwest@velaw.com landon@slollp.com

jwh@njlawfirm.com lapeterson@foley.com

jzulack@fzwz.com lawallf@pepperlaw.com

kanema@formanlaw.com lawrence.gelber@srz.com

karen.wagner@dpw.com lberkoff@moritthock.com

karl.geercken@alston.com lee.stremba@troutmansanders.com

kdwbankruptcydepartment@kelleydrye.com lee.whidden@dentons.com

keckhardt@hunton.com lgranfield@cgsh.com

keith.simon@lw.com lhandelsman@stroock.com

ken.coleman@allenovery.com lisa.solomon@att.net

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Lehman Brothers Holdings Inc. Email Service List

ljkotler@duanemorris.com mccarthyj@sullcrom.com

lkatz@ltblaw.com mcordone@stradley.com

lkiss@klestadt.com mcto@debevoise.com

lmarinuzzi@mofo.com mcyganowski@oshr.com

lmcgowen@orrick.com mdorval@stradley.com

lnashelsky@mofo.com meggie.gilstrap@bakerbotts.com

loizides@loizides.com melorod@gtlaw.com

lschweitzer@cgsh.com meltzere@pepperlaw.com

lucdespins@paulhastings.com metkin@lowenstein.com

mabrams@willkie.com mfeldman@willkie.com

maofiling@cgsh.com mginzburg@daypitney.com

marc.chait@sc.com mgordon@briggs.com

margolin@hugheshubbard.com mgreger@allenmatkins.com

mark.bane@ropesgray.com mh1@mccallaraymer.com

mark.ellenberg@cwt.com mhopkins@cov.com

mark.mckane@kirkland.com michael.frege@cms-hs.com

mark.sherrill@sutherland.com michael.kelly@monarchlp.com

marvin.clements@ag.tn.gov michael.krauss@faegrebd.com

matt@willaw.com michael.mccrory@btlaw.com

matthew.klepper@dlapiper.com michaels@jstriallaw.com

maustin@orrick.com millee12@nationwide.com

mbenner@tishmanspeyer.com miller@taftlaw.com

mberman@nixonpeabody.com mimi.m.wong@irscounsel.treas.gov

mbienenstock@proskauer.com mitchell.ayer@tklaw.com

mbloemsma@mhjur.com mjedelman@vedderprice.com

mbossi@thompsoncoburn.com mjr1@westchestergov.com

mcademartori@sheppardmullin.com mlahaie@akingump.com

mcarthurk@sullcrom.com mlandman@lcbf.com

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Lehman Brothers Holdings Inc. Email Service List

mlichtenstein@crowell.com ned.schodek@shearman.com

mlynch2@travelers.com neilberger@teamtogut.com

mmendez@crb-law.com nherman@morganlewis.com

mmorreale@us.mufg.jp nissay_10259-0154@mhmjapan.com

mneier@ibolaw.com nlepore@schnader.com

monica.lawless@brookfieldproperties.com notice@bkcylaw.com

mpage@kelleydrye.com nyrobankruptcy@sec.gov

mparry@mosessinger.com otccorpactions@finra.org

mpedreira@proskauer.com paronzon@milbank.com

mprimoff@kayescholer.com pbattista@gjb-law.com

mpucillo@bermanesq.com pbosswick@ssbb.com

mrosenthal@gibsondunn.com pdublin@akingump.com

mruetzel@whitecase.com peisenberg@lockelord.com

mschimel@sju.edu peter.gilhuly@lw.com

msegarra@mayerbrown.com peter.macdonald@wilmerhale.com

mshiner@tuckerlaw.com peter.simmons@friedfrank.com

msolow@kayescholer.com peter@bankrupt.com

mspeiser@stroock.com pfeldman@oshr.com

mstamer@akingump.com pfinkel@wilmingtontrust.com

munno@sewkis.com phayden@mcguirewoods.com

mvenditto@reedsmith.com philip.wells@ropesgray.com

mwarner@coleschotz.com pmaxcy@sonnenschein.com

mwarren@mtb.com ppascuzzi@ffwplaw.com

nathan.spatz@pillsburylaw.com ppatterson@stradley.com

nbinder@binderschwartz.com psp@njlawfirm.com

nbojar@fklaw.com ptrostle@jenner.com

ncoco@mwe.com raj.madan@skadden.com

neal.mann@oag.state.ny.us ramona.neal@hp.com

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Lehman Brothers Holdings Inc. Email Service List

raul.alcantar@alcantarlaw.com rpedone@nixonpeabody.com

rbeacher@pryorcashman.com rrainer@wmd-law.com

rbernard@foley.com rroupinian@outtengolden.com

rbyman@jenner.com rrussell@andrewskurth.com

rdaversa@orrick.com russj4478@aol.com

relgidely@gjb-law.com sabin.willett@bingham.com

rflanagan@flanassoc.com sabramowitz@velaw.com

rfriedman@silvermanacampora.com sabvanrooy@hotmail.com

rgmason@wlrk.com sally.henry@skadden.com

rgoodman@moundcotton.com samuel.cavior@pillsburylaw.com

rgraham@whitecase.com sandyscafaria@eaton.com rhett.campbell@tklaw.com scargill@lowenstein.com

richard.fingard@newedge.com schager@ssnyc.com

richard.lear@hklaw.com schannej@pepperlaw.com

richard@rwmaplc.com schepis@pursuitpartners.com

rick.murphy@sutherland.com schnabel.eric@dorsey.com

rjones@boultcummings.com schristianson@buchalter.com

rleek@hodgsonruss.com scott.golden@hoganlovells.com

rlevin@cravath.com scottj@sullcrom.com

rmatzat@hahnhessen.com scottshelley@quinnemanuel.com

rnetzer@willkie.com scousins@armstrongteasdale.com

robert.honeywell@klgates.com seba.kurian@invesco.com

robert.malone@dbr.com sehlers@armstrongteasdale.com

robert.yalen@usdoj.gov sfalanga@connellfoley.com

robin.keller@lovells.com sfelderstein@ffwplaw.com

roger@rnagioff.com sfineman@lchb.com

ross.martin@ropesgray.com sfox@mcguirewoods.com

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Lehman Brothers Holdings Inc. Email Service List

sgordon@cahill.com steven.usdin@flastergreenberg.com

sgraziano@blbglaw.com streusand@slollp.com

sgubner@ebg-law.com susheelkirpalani@quinnemanuel.com

sharbeck@sipc.org swolowitz@mayerbrown.com

shari.leventhal@ny.frb.org szuber@csglaw.com

shgross5@yahoo.com szuch@wiggin.com

sidorsky@butzel.com tannweiler@greerherz.com

 $sldreyfuss@hlgslaw.com \\ tbrock@ssbb.com$

sleo@bm.net tdewey@dpklaw.com

slerman@ebglaw.com tgoren@mofo.com

slerner@ssd.com thomas.califano@dlapiper.com

slevine@brownrudnick.com timothy.harkness@freshfields.com

sloden@diamondmccarthy.com tjfreedman@pbnlaw.com

smillman@stroock.com tkiriakos@mayerbrown.com

smulligan@bsblawyers.com tlauria@whitecase.com

snewman@katskykorins.com tmacwright@whitecase.com

sory@fdlaw.com tmm@mullaw.org

squsba@stblaw.com tnixon@gklaw.com

sree@lcbf.com toby.r.rosenberg@irscounsel.treas.gov

sschultz@akingump.com tomwelsh@orrick.com

sselbst@herrick.com tsalter@blankrome.com

sshimshak@paulweiss.com tslome@msek.com

sskelly@teamtogut.com tunrad@burnslev.com

sstarr@starrandstarr.com vguldi@zuckerman.com

steele@lowenstein.com villa@slollp.com

stephen.cowan@dlapiper.com vmilione@nixonpeabody.com

stephen.hessler@kirkland.com vrubinstein@loeb.com

steve.ginther@dor.mo.gov wanda.goodloe@cbre.com

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Lehman Brothers Holdings Inc Email Service List

wbenzija@halperinlaw.net

wcurchack@loeb.com

wfoster@milbank.com

will.sugden@alston.com

wisotska@pepperlaw.com

wk@pwlawyers.com

wmaher@wmd-law.com

wmarcari@ebglaw.com

wmckenna@foley.com

wsilverm@oshr.com

wswearingen@llf-law.com

wtaylor@mccarter.com

wzoberman@bermanesq.com

yuwatoko@mofo.com

Additional Emails

hsteel@brownrudnick.com